

**OPINION  
69-92**

May 28, 1969            (OPINION)

Mr. Clinton R. Ottmar

State's Attorney

Stutsman County

RE:   Counties - Contributions - Authority to Make

This is in response to a request for an opinion on the question whether or not the Board of County Commissioners may make contributions to a worthwhile county project where there is not statutory authority for same or for making a levy therefor. The question apparently revolves around whether or not the County Commissioners can make a contribution to Pioneer Village. Another area which might be involved would be making expenditures to influence Congress to expedite the Pipestem Dam Project. The expenditures for the latter project would be incurred for air travel and expenses for meals and lodging while in Washington, D.C., to promote said project.

You have accurately construed the provisions of Section 57-15-10.1. This section grants authority to the County Commissioners to levy a tax for advertising the resources and opportunities in a county or city and to promote industrial development thereof. The levy is limited to one-half mill and is not subject to other mill levy limitations.

Political subdivisions have only such authority as the Legislature may grant or as may be necessarily implied from the grant. The grant in this instance is limited to advertising resources and opportunities and to promote industrial development thereof. The Pipestem Dam Project, depending upon the location and its potentials, might qualify under the loose construction of the term "promoting the industrial development thereof." If, however, the Pipestem Dam Project does not have an immediate industrial development potential, it would not appear that the aforesaid section would constitute authority for expending tax revenues to expedite same.

In addition to this, we must also take cognizance of Section 185 of the North Dakota Constitution, which provides as follows:

"The state, any county or city may make internal improvements and may engage in any industry, enterprise or business, not prohibited by article XX of the constitution, but neither the state nor any political subdivision thereof shall otherwise loan or give its credit or make donations to or in aid of any individual, association or corporation except for reasonable support of the poor, nor subscribe to or become the owner of capital stock in any association or corporation."

Therefore, in our opinion there is serious doubt that the proposals you set forth would constitute subject matter upon which tax monies

may be expended.

HELGI JOHANNESON

Attorney General